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Corporate Office

2001 FEB 20 A 11: 5"

CORTORAL ENT

Telephone: (403) 292-7547 Telefax: (403) 292-7623 e-mail: Jodene.dutnall@atco.com

February 09, 2007



Securities and Exchange Commission Judiciary Plaza 450-5th Street, NW Washington, DC 20549

SUPPI

DUSTAC

ATCO Ltd.

File No.: 82-34745

Exemption Pursuant to Rule 12g3-2(b)

Dear Sir or Madam:

Pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934, as amended, enclosed is a copy of the following:

- Corporation's Form 1, filed February 09, 2007 for symbol ACO.NV.X
- Corporation's Form 1, filed February 09, 2007 for symbol ACO.Y
- Corporation's Form 1, filed February 09, 2007 for symbol ACO.PR.A

As required pursuant to Rule 12g3-2(b), the exemption number appears in the upper right-hand corner of each unbound page and of the first page of each bound document.

Please indicate your receipt of the enclosed by stamping the enclosed copy of this letter and returning it to the sender in the enclosed self-addressed, stamped envelope.

Regards,

Jodene Dutnall

Corporate Secretarial Dept.

Encl.

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Form 1 Submission - Change in Issued and Outstanding Securities

 Issuer:
 Atco Ltd.

 Symbol:
 ACO.Y

Reporting Period: 01/01/2007 - 01/31/2007

Summary

Issued & Outstanding Opening Balance: 6,940,018 As at: 01/01/2007

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations

0

Issued & Outstanding Closing Balance:

6,940,018

Other Issuances and Cancellations

Effective Date

Transaction Type

Number of Securities

Totals

0

Filed on behalf of the Issuer by:

Name:

Frances van der Basch

Phone:

4032927564

Email:

frances.vanderbasch@atco.com

Submission Date:

02/09/2007

Last Updated:

02/08/2007

FILE NO. 82-34745

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer: Symbol: Atco Ltd.

ACO.X

Reporting Period:

01/01/2007 - 01/31/2007

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Issued & Outstanding Opening Balance:

51,512,046

As at:

01/01/2007

Effect on Issued & Outstanding Securities

Employee Stock Option Plan Other Issuances and Cancellations 2,200 0

Issued & Outstanding Closing Balance:

Employee Stock Option Plan

Stock Options Outstanding Opening Balance:

1,292,400

51,514,246

As at:

01/01/2007

Effective Date	SAR	Options Granted	Options Exercised	Options Cancelled	SAR Reduction i Reserve	.n
01/02/2007	N	69,500				
01/31/2007	N	2,200				
Totals		69,500	2,200		0	0
Stock Ontions Outstanding	a Closina Balance:	1 350 700	Asat O	1/31/2007		

Stock Options Outstanding Closing Balance:

Other Issuances and Cancellations

Effective Date

Transaction Type

Number of Securities

Totals

Filed on behalf of the Issuer by:

Name:

Frances van der Basch

Phone:

4032927564

Email: Submission Date: frances.vanderbasch@atco.com

02/09/2007

Last Updated:

02/08/2007

FILE NO. 82-34745

Form 1 Submission - Change in Issued and Outstanding Securities

ACO.PR.A Symbol: Reporting Period: 01/01/2007 - 01/31/2007 Summary Issued & Outstanding Opening Balance: 6,000,000 As at: 01/01/2007 Effect on Issued & Outstanding Securities 0 Other Issuances and Cancellations 6,000,000 Issued & Outstanding Closing Balance: Other Issuances and Cancellations **Number of Securities** Transaction Type **Effective Date**

Atco Ltd.

Filed on behalf of the Issuer by:

Name:

Totals

Issuer:

Frances van der Basch

Phone:

4032927564

Email:

frances.vanderbasch@atco.com

Submission Date:

02/09/2007

Last Updated:

02/08/2007

